



IRA A. JACKSON  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Leverett Saltonstall Building*  
*100 Cambridge Street, Boston 02204*

September 19, 1984

You inquire whether use of rubber stamp signatures, bearing the names of your company's assistant treasurer or assistant secretary is acceptable for the purpose of signing sales tax returns.

Massachusetts corporate tax returns must be signed by the treasurer or assistant treasurer, or in their absence or incapacity by any other principal officer of the corporation. (G.L. c. 62C, § 15). Generally, the president, vice president, secretary and treasurer are regarded as principal officers of a corporation. The General Laws have no express provisions as to the signing of other tax returns. By reasonable inference, the intent of Chapter 62C, Section 15 is that other returns filed by corporations such as those for income taxes withheld or for sales taxes, be similarly signed. (Letter Ruling 80-15).

The assistant secretary is not generally considered a principal officer and therefore, his signature is not acceptable for the purpose of signing the corporation's sales tax returns.

Corporate sales tax returns must be signed by the treasurer, assistant treasurer, or in their incapacity by any other principal officer of the corporation. The corporate officer required to sign your sales tax returns must sign with his own handwritten signature.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Ira A. Jackson".

Commissioner of Revenue

IAJ:SFR:mf

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